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FISCAL COMMISSION

QUESTIONNAIRE ON THE TAX TREATMENT OF FOREIGN  
NATIONALS, ASSETS AND TRANSACTIONS

Reply of the Government of the United Kingdom

Note by the Secretariat: The Secretary of the Fiscal Commission has the honour to communicate to the Commission, for its information, the reply of the Government of the United Kingdom to the questionnaire on the Tax Treatment of Foreign Nationals, Assets and Transactions, prepared by the Secretariat pursuant to Economic and Social Council resolution 67 (V), paragraph 2m of 24 July 1947, and circulated among Member Governments as document E/CN.8/W.19, dated 5 August 1948.

This is one of a series of such replies from Member Governments which are being distributed as addenda to document E/CN.8/46.

Questionnaire on the Tax Treatment of Foreign Nationals,  
Assets and Transactions

In the attached memorandum every effort has been made to provide answers to the detailed questionnaire. It has not been found possible to fit the system of the United Kingdom taxes strictly to the framework of the questionnaire, without the risk of serious misunderstanding. The preliminary note on certain terms, and on double taxation conventions, should be regarded as qualifying what follows.

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/V. Capitation